

REFERENCE TITLE: income tax phase out

State of Arizona
Senate
Forty-seventh Legislature
Second Regular Session
2006

SCR 1024

Introduced by
Senators Gould, Harper, Johnson; Representatives Groe: Gorman

A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX,
SECTION 12, CONSTITUTION OF ARIZONA; RELATING TO INCOME TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the Senate of the State of Arizona, the House of
2 Representatives concurring:

3 1. Article IX, section 12, Constitution of Arizona, is proposed to be
4 amended as follows if approved by the voters and on proclamation of the
5 Governor:

6 12. Authority to provide for levy and collection of
7 taxes

8 Section 12. A. The law-making power shall have authority
9 to provide for the levy and collection of license, franchise,
10 gross revenue, excise, ~~income~~, collateral and direct
11 inheritance, legacy, and succession taxes, also ~~graduated income~~
12 ~~taxes~~, graduated collateral and direct inheritance taxes,
13 graduated legacy and succession taxes, stamp, registration,
14 production, or other specific taxes.

15 B. FOR TAXABLE YEARS THROUGH DECEMBER 31, 2010, THE STATE
16 MAY LEVY AND COLLECT A TAX ON THE INCOME OF INDIVIDUALS AND
17 CORPORATIONS, BUT THE LEGISLATURE SHALL PROVIDE FOR THE PHASED
18 ELIMINATION OF TAXATION OF INCOME BY A UNIFORM ANNUAL REDUCTION
19 OF RATES APPLYING TO THE 2007, 2008, 2009 AND 2010 TAXABLE
20 YEARS. THE STATE SHALL NOT LEVY OR COLLECT A TAX ON INCOME
21 EARNED OR ACCRUED FROM AND AFTER DECEMBER 31, 2010.

22 2. The Secretary of State shall submit this proposition to the voters
23 at the next general election as provided by article XXI, Constitution of
24 Arizona.